

March 15, 2004

VIA ELECTRONIC FILING

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Re: *Opposition of Covad Communications to BellSouth Telecommunications, Inc., Petition For Forbearance, WC Docket No. 04-48*

Dear Ms. Dortch:

Covad Communications herewith submits its Comments in opposition to the petition for forbearance filed by BellSouth Telecommunications, Inc., in the above-referenced docket.¹ BellSouth's petition raises issues substantially similar to those raised in Verizon's pending petition for forbearance in WC Docket No. 01-338.² Because BellSouth's petition raises no new issues, Covad attaches for inclusion in the record in this proceeding its Opposition to Verizon's petition for forbearance.

Respectfully submitted,

/s/ Praveen Goyal

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¹ *Pleading Cycle Established for Comments on BellSouth's Petition for Forbearance from Application of Section 271*, Public Notice, WC Docket No. 04-48, DA 04-613 (rel. Mar. 4, 2004).

² *See Commission Establishes Comment Cycle for New Verizon Petition Requesting Forbearance from Application of Section 271*, Public Notice, CC Docket No. 01-338, FCC 03-263 (rel. Oct. 27, 2003).